



**STATEMENT OF NEBRASKA INCOME TAX WITHHELD
FOR NONRESIDENT INDIVIDUAL**

• Read instructions on reverse side

**FORM 14N
2004**

ORGANIZATION'S NAME AND MAILING ADDRESS		NONRESIDENT INDIVIDUAL'S NAME AND MAILING ADDRESS	
Name		Name	
Street or Other Mailing Address		Street or Other Mailing Address	
City, Town, or Post Office	State Zip Code	City, Town, or Post Office	State Zip Code
Nebraska Identification Number	Federal Identification Number	Social Security Number	Spouse's Social Security Number
Check One: <input type="checkbox"/> Estate or Trust <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Co.		1 Income subject to withholding for nonresident individual (from Schedule II, col. E, Form 1041N; Schedule III, col. E, Form 1065N; or Schedule III, col. E, Form 1120-SN ... \$	
Taxable Year of Organization Beginning _____, 20____ and Ending _____, 20____		2 Amount of Nebraska income tax withheld and remitted (6.84% of the amount on line 1) (See instructions) \$	

TO BE FILED IN THE ABSENCE OF FORM 12N, NEBRASKA NONRESIDENT INCOME TAX AGREEMENT
Attach to Organization's Nebraska Tax Return — White Copy Nonresident Individual — Attach to Form 1040N — Canary Copy
MAKE A COPY FOR YOUR RECORDS.

8-282-2004

INSTRUCTIONS

WHO MUST FILE. Every estate, trust, S corporation, partnership, or limited liability company must complete the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N, for each nonresident individual beneficiary, partner, member, or shareholder who did not complete a Nebraska Nonresident Income Tax Agreement, Form 12N. Do not file Form 14N for entities other than individuals.

WHEN AND WHERE TO FILE. The Form 14N and remittance must accompany the organization's Nebraska income tax return when filed with the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911.

Visit our Web site: www.revenue.state.ne.us, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

AMOUNT OF WITHHOLDING. The amount withheld is 6.84% of the amount subject to withholding. The total of line 2 entries from each Form 14N should equal the amount entered on the Nebraska Fiduciary Income Tax Return, Form 1041N; the Nebraska Partnership Return of Income, Form 1065N; or the Nebraska S Corporation Income Tax Return, Form 1120-SN.

NONRESIDENT INDIVIDUAL. Except as noted below, the nonresident taxpayer named on this Form 14N is required to file a

Nebraska Individual Income Tax Return, Form 1040N, with the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911. The amount entered on line 2, Form 14N, will be allowed as a credit against the taxpayer's Nebraska income tax liability and should be claimed as Nebraska income tax withheld on Form 1040N. Attach the pink copy of Form 14N to the Form 1040N in the space otherwise provided for attaching Wage and Tax Statement, Federal Form W-2.

Nonresidents are not required to file Form 1040N if:

1. Their only connection with Nebraska is conduct of the business activities of the organization; and
2. The organization has withheld tax from all the Nebraska income attributable to the nonresident's share of the organization's income.

Instead, the full amount of the withholding may, at the taxpayer's option, be retained in lieu of the filing of Form 1040N.

A nonresident taxpayer who has a taxable year different from the taxable year shown on the Form 14N for the estate, trust, S corporation, partnership, or limited liability company is to claim the income and withholding on Form 1040N by attaching the Form 14N with a taxable year ending during the individual's taxable year.

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